

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 812 – HB 1092

March 25, 2017

SUMMARY OF ORIGINAL BILL: Imposes a temporary permit fee on each off-highway vehicle operated on any private or public recreational trail or area as part of a large event in Scott County in the amount of \$10 for persons residing outside the county and \$4 for persons residing inside the county, proceeds of which are to be used by the county for emergency services and expenses incurred as a direct result of off-highway vehicle recreational activities. Defines a large event as any commercial endeavor involving off-highway vehicles where admission is charged and more than 5,000 persons are expected to attend within a continuous 7-day period.

FISCAL IMPACT OF ORIGINAL BILL:

Increase Local Revenue – Exceeds \$38,000/Scott County

SUMMARY OF AMENDMENT (005179): Deletes and rewrites the bill such that the only substantive changes are to remove the specific reference to “large events” in Scott County and replace it with codified locations to which the additional fee would apply, and to establish that the fee will only be imposed upon approval by a two-thirds vote of the Scott County legislative body.

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Unchanged from the original fiscal note.

Assumptions for the bill as amended:

- The exact number of off-highway vehicles on which the permit fee will be imposed is unknown. However, it is assumed that at least 2,000 Scott county residents will pay the \$4 permit fee imposed on their off-highway vehicles, and at least 3,000 nonresidents will pay the \$10 permit fee imposed on their off-highway vehicles.
- The recurring increase in revenue to the Scott County is estimated to exceed \$38,000 [(2,000 x \$4) + (3,000 x \$10)].

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink that reads "Krista M. Lee". The signature is written in a cursive, flowing style.

Krista M. Lee, Executive Director

/bs